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March 28, 2008

VIA TELEFAX ONLY 212-805-7927

Honorable Naomi Reice Buchwald
United States District Court
Southern District of New York
500 Pearl Street
New York, New York 10007-1312

RE: Stelfer Steel Pipe, LLC v. M/V "POLAR QUEEN" and "ALKALI"
and SM China Co., Ltd.
Docket No.: 07 CIV 7123 (NRB)
Our Ref.: 07-E-003-JPK and 07-E-014-JPK

Dear Honorable Naomi Reice Buchwald:

As Your Honor may recall, we are the attorneys for plaintiff Stelfer Steel Pipe, LLC, in connection with the captioned lawsuit. We wish to provide Your Honor with a report on our attempts to serve the defendant SM China Co., Ltd.

As Your Honor may recall, we were unable to effect service on SM China Co., Ltd., at the address in Shanghai, China, which was their former business address at the time of the captioned incident. We have, in the interim, apparently tracked them down to an office in South Korea, and we are currently awaiting the advice of local counsel in Korea in response to our request that they assist us in effecting proper service of process on the defendant. We are hopeful that this will enable us to perfect service of process on the defendant.

We respectfully request, therefore, Your Honor's continued patience while we attempt to perfect service on this elusive defendant. As a suggested deadline for completing service of process with the hopeful assistance of local counsel in Korea, we would request a 45 day period by which we are hopeful that process will have been accomplished.

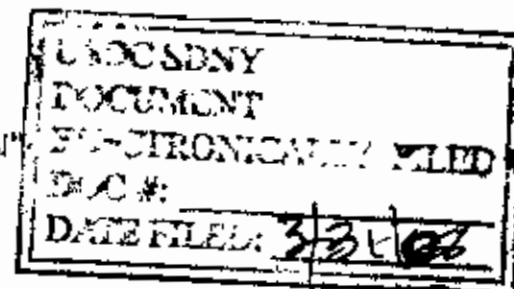
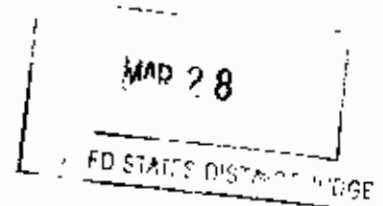
We again thank Your Honor for your patience in this matter and respectfully request that Your Honor favorably consider our request for a 45 day period within which to finalize service of process in Korea.

Respectfully submitted,

BADIAK & WILL, LLP

ROMAN BADIAK

RB/lmw



Application
granted
Final
extension.
So Ordered.
3/31/08